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ABSTRACT

This report analyzes and describes the results of survey research conducted with teachers, curriculum consultants, instructional television specialists, and others regarding the instructional effectiveness and the uses of "Understanding Taxes," a taxpayer education program aimed primarily at high school students. Written surveys were mailed to three discrete subsamples: teachers, state representatives, and curriculum coordinators. Nearly 4,500 surveys were mailed out (75% of them to teachers). Returns numbered 924, a 20.5% rate of response (the teachers' rate was only 18.3%). Results of this study show "Understanding Taxes" to be a well-used supplement to the 11th- and 12th-grade curricula of many high schools around the nation. It is used primarily in economics classes, although teachers of business, government, and social studies also have found it to be useful. Generally, reactions to "Understanding Taxes" are quite positive. In using the program, most teachers pick and choose from among the instructional pieces. Some relatively minor concerns about the video programs and computer software were reported. Appendices contain the three survey instruments used for the research. (AS)

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Research Report

Number 109

Understanding Taxes: A Survey of Users

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Research Report #109

Understanding Taxes: A Survey of Users

January 1990
Agency for Instructional Technology

Evolving from a television library begun in 1962, the nonprofit American-Canadian Agency for Instructional Technology (AIT) was established in 1973 to strengthen education through technology. AIT pursues its mission through the development and distribution of video and computer programs and printed materials in association with state and provincial education agencies. In addition, AIT acquires, enhances, and distributes programs produced by others. AIT programs are used in schools throughout the United States and Canada. The agency is based in Bloomington, Indiana.

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Executive Summary

This report describes the results of survey research conducted with teachers, curriculum consultants, instructional television specialists, and others regarding the instructional effectiveness and the uses of ***Understanding Taxes***. This is the second research report about ***Understanding Taxes*** conducted in the last four years. AIT Research Report 97—*Tax Education: An Assessment of Needs at the Secondary Level*—was released in March 1986.

Findings in this report not only illuminate current uses of the series but also explicate and corroborate some of the observations in the earlier report. The research was contracted by the Internal Revenue Service, coordinator and distributor of the instructional materials, and conducted by the Agency for Instructional Technology.

Surveys were sent to members of three different groups: teachers, curriculum coordinators, and state representatives. The latter group included instructional television specialists, members of the Joint Council on Economic Education network, and other persons who represented geographical areas which were larger than school districts. Roughly three-quarters of the responses came from teachers.

Results of this study show ***Understanding Taxes*** to be a well-known and partially used supplement to the 11th- and 12th-grade curricula of many high schools around the nation. It is used primarily in economics classes although teachers of business, government, and social studies have also found it to be useful.

Generally, reactions to ***Understanding Taxes*** are quite positive. The most used unit was the one that focused on how to fill out tax forms. This is consistent with one of the findings in the earlier report in which teachers also said that what they used most in ***Understanding Taxes*** was the tax forms. In these on-site interviews, teachers added that the forms were often used as a vehicle to teach not only the mechanics but also some of the concepts—such as deductions, credits, taxable income—of our taxation system.

Although ***Understanding Taxes*** is organized into six units, most teachers pick and choose the instructional pieces that they want to use with their classes at various times. There was very little reported use of ***Understanding Taxes*** in which all units are taught sequentially. This use of ***Understanding Taxes*** is consistent with the intent of the IRS and may be the strongest way for the materials to be used in the classroom.

Concerns about ***Understanding Taxes*** were relatively minor. They include, however, a concern on the part of some teachers that the video programs could be developed to appeal to a higher level of students. Also, the state-level reviewers rated the computer software as the least effective component. These concerns, as well as a full description of all of the survey responses, are described in this report.

Surveys were sent to more than 4,000 potential respondents during the fall semester of the 1989–90 academic year. The results are analyzed and described herein.

Background Information

Understanding Taxes is a taxpayer education program aimed primarily at high school students. Since its inception over 30 years ago, ***Understanding Taxes*** has undergone significant expansion and modification.

Understanding Taxes began in 1954 in response to teacher demand for materials on taxation. The first materials were circulated to teachers in the Washington, D.C., area. By the late 1950s, materials were being distributed nationwide. The initial scope of the project dealt with instruction on "taxpayer rights and responsibilities." The materials were designed to be incorporated as a unit into existing high school curricula.

In 1981, a study was undertaken to determine whether modifications were needed to make the program more useful. As a result, the course was expanded and reorganized. Topics covered in the revised format included "Taxpayer Responsibilities and Rights," "How to Prepare an Income Tax Return," "History of Taxation," "Economics of Taxation," "Politics of Taxation," "State Taxes," and "Current Issues in Taxation."

Teacher and student guides were revised and presented in a modular format. Teachers can easily incorporate the materials into classes according to their needs. Increasing the number of topics covered also allowed teachers to use ***Understanding Taxes*** in a wide variety of courses including government, mathematics, business, and economics.

To supplement the available print materials, the IRS commissioned the development of two sets of videos. The first of these is a set of three ***Understanding Taxes*** programs that depict the history of taxation in the United States, the history of taxation in the world, and the system of payroll withholding in the United States.

The second set of videos, ***Tax Whys: Understanding Taxes***, was completed in 1985. This six-part video series dramatizes various issues such as the use of tax revenues, tax credits and how they influence behavior, taxation and conflicting goals, and different types of taxes. When the programs were released, teacher-training workshops were provided at the state and district levels to give teachers the necessary background to use them effectively.

In 1986, the teacher's guide for ***Understanding Taxes*** was revised to coordinate with the ***Tax Whys*** videos. Within each of the nine lessons of ***Understanding Taxes***, notes describe the video and indicate when it is appropriate to use a ***Tax Whys*** program. These descriptions suggest topics for discussion before and after viewing and provide vocabulary and other commentary.

In 1987, the IRS commissioned AIT to conduct a needs assessment of tax education in the United States. That assessment consisted of telephone interviews and written surveys of teachers and curriculum administrators as well as on-site visits to schools and instructional television offices in North Carolina and in San Francisco. After this study, three new video programs were produced. They were combined with the existing ***Tax Whys*** programs on one tape. Also, the print materials were put into a new format and a computer diskette was developed. These materials–the print, video, and software–were put together in a vinyl container to form the new ***Understanding Taxes*** package. This package was the subject of the current study.

Today, ***Understanding Taxes*** is used by millions of students in over 21,000 public and private schools in the U. S. and overseas. Materials are revised each year to provide up-to-date information. ***Understanding Taxes*** is especially relevant for high school juniors and seniors, many of whom will be entering the work force for the first time. In addition, the materials are useful for other grade levels, interested civic organizations, and small businesses.

Sample

The study described in this report was commissioned to evaluate the effectiveness of ***Understanding Taxes*** with its new packaging and computer software.

Written surveys were developed and mailed to three discrete subsamples. In this report the subsamples are referred to as the "teachers," the "state representatives," and the "curriculum coordinators." The teacher sample was identified by Quality Educational Data (QED) of Denver, Colorado. QED used an nth-selection program to identify respondents in which the first respondent is identified randomly and all subsequent respondents are equidistant from each other in an alphabetized list. Every teacher in the teachers subsample represents a different high school. This enabled the researchers to study responses from teachers who most nearly represented a true national sample. Of the more than 3,750 surveys distributed, only two were returned to AIT as undeliverable.

Surveys were sent to 3,750 teacher (the "teachers" subsample) representing grades 7–12 as follows: economics—1,500 teachers; history—1,000 teachers; social studies department chairs—750 teachers; and government—500 teachers. A different survey was sent to 274 representatives of Councils/Centers of Economic Education, State Departments of Public Instruction, and representatives of instructional television agencies (the "state representatives" subsample).

Additionally, 474 copies of a third survey were sent to district-level administrators (the "curriculum coordinators" subsample). These district-level administrators were curriculum directors from the fields of home economics, business education, and vocational education. The database that was used to select the sample did not contain teachers from these curricular areas. It was deemed important to include perspectives from these curricular areas, so the decision was made to include the curriculum coordinators in the sample.

In total, 4,498 surveys were mailed out. The sample covered the range of education—university, SEA, LEA, and classroom teachers. Surveys were returned by 924 respondents. Margins of error are: teachers—0.9 percentage point; curriculum coordinators—1.5 percentage points; state representatives—4.6 percentage points. Table 1 shows the distribution of responses across the three different surveys.

Table 1: Distribution of Returned Surveys

	Mailed Out	Returned	% Returned
Teachers	3,750	687	18.3%
Curriculum Coordinators	474	121	25.5%
State Representatives	274	116	42.3%
Total	4,498	924	20.5%

Demographic details of these three subsamples were studied to insure that they were representative of their larger populations. The teacher and curriculum coordinator subsamples represent a wide range of years of experience, community settings, school sizes, and other variables which are explained in this section of the report.

A total of 687 teacher surveys were returned for a response rate of 18.3%. Tables 2 and 3 show the regional dispersion of the teachers.

Table 2: Location of Teachers by State

30 or more respondents	California, Illinois, Indiana, Michigan, New York, Ohio, Pennsylvania, Texas
20–29	Iowa, Massachusetts, Wisconsin
15–19	Florida, Georgia, Kansas, Missouri, New Jersey, North Carolina, Virginia
10–14	Alabama, Colorado, Connecticut, Minnesota, Nebraska, South Carolina, South Dakota, Tennessee
5–9	Arizona, Arkansas, Louisiana, Maryland, Mississippi, North Dakota, Oklahoma, West Virginia
1–4	Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, Oregon, Rhode Island, Utah, Vermont
0	Alaska, DODDS, Washington, Wyoming

Table 3:
Location of Teachers by Geographic Region

North and East	23.4%
South	18.4%
Midwest	33.0%
Great Plains	12.8%
Mountain States	5.5%
Far West	6.8%

Thus only three states and the Department of Defense Dependent Schools (DODDS) are unrepresented. Eight states had more than 30 teachers respond to the survey. Also from Table 2, it is apparent that the more populous areas of the country were responsible for most of the surveys and the states with smaller populations—Montana, Nevada, Rhode Island, Hawaii, etc.—were responsible for fewer surveys. This geographic distribution is what should be expected from a nationally representative sample of teachers who might be interested in tax education.

In addition to location of the teachers, this subsample was also studied to ascertain its representativeness of community setting, size of school, years of experience, and academic expertise. Distributions of the teachers across these variables are shown respectively in Tables 4–7.

Table 4:
Distribution of Teachers by Community Setting

Rural	29.5%
Town	22.2%
Suburban	28.9%
Urban	14.9%
Inner City	4.5%

Table 5:
Distribution of Teachers by School Enrollment

1–200	9.0%
201–500	25.7%
501–1,000	29.7%
1,001–2,500	33.2%
More than 2,500	2.6%

Table 6:
Distribution of Teachers by Years of Experience

1–5	6.1%
6–10	11.4%
11–15	17.3%
16–20	23.4%
More than 20	41.8%

Table 7:
Distribution of Teachers by Academic Area

Economics	8.2%
U.S. history	5.1%
Home economics	1.0%
Business	2.0%
Government	4.5%
Department chair	2.0%
Mix of courses (esp. economics/government)	77.2%

The teachers represented in this report were very experienced, almost two-thirds of them having more than 15 years of experience. They represent economics, government, and history with a smattering of business and home economics. (These fields will be broken out where they are relevant in the body of the report.) Also, these teachers represent all sizes of schools and community settings.

It may be noted, however, that if any area is underrepresented, it is the inner city schools. Because of this, a chi-square test was conducted to determine if there were differences on any of the items as a result of community setting. It was determined that there were none (chi-square=1.504, d.f.=4).

The teacher responses described in this study are based on the 687 teachers described above. In addition to being analyzed by type of community, their responses have been analyzed for differences by the academic fields they represent. The differences among the academic fields are mentioned in the report where they are relevant.

The subsample of curriculum coordinators was also studied to determine its representativeness. Coordinators' responses were reviewed across community setting, school system enrollment,

and academic expertise. (Because school districts normally require their curriculum coordinators to be experienced teachers, this subsample was not investigated for representativeness by years of professional experience.) Their distribution across these variables is shown in Tables 8–10.

Table 8: Distribution of Curriculum Coordinators by Community Setting

Rural	24.3%
Town	21.5%
Suburban	29.9%
Urban	10.3%
Inner City	14.0%

Table 9: Distribution of Curriculum Coordinators by School System Enrollment

1–1,000	6.6%
1,001–5,000	11.6%
5,001–10,000	34.7%
10,001–25,000	39.2%
More than 25,000	8.9%

Table 10: Distribution of Curriculum Coordinators by Academic Area

District coordinator of home economics	26.4%
District coordinator of business education	22.6%
District coordinator of vocational education	26.4%
Other	24.6%

As with the teachers' responses, those from the curriculum coordinators appear to be generally representative of the teaching profession in the nation. They represent more rural settings perhaps than urban or inner city settings, although these more heavily populated settings are by no means underrepresented, comprising almost a quarter of the sample. The distribution is balanced across school system enrollments and even across academic expertise.

Finally, the 116 respondents in the State Representatives subsample were reviewed by positions. The results are presented in Table 11.

Table 11: Distribution of State Representatives by Position

State council for economic education staff	25.0%
Local center for economic education staff	11.2%
State DPI social studies coordinator	22.4%
ITV agency staff	29.3%
Other	12.1%

About one quarter of the state representatives are from State Departments of Public Instruction. The remaining three-quarters are split between representatives of the economics education network and the instructional television community.

Familiarity and Training

Findings

Appendices A, B, and C respectively contain compiled questionnaires from teachers, state representatives, and curriculum coordinators.

The materials were distributed in a variety of ways. The summary effect of all methods of distribution was that over 60 percent of the teachers said that they had in fact seen ***Understanding Taxes***. Over 80 percent of teachers who had seen ***Understanding Taxes*** had used it. On the average, each teacher used the materials with 61.2 students (see Table 15). Also, about 60 percent of the curriculum coordinators and well over 80 percent of the state representatives said they were familiar with the materials (see Table 13 for detailed figures).

Direct mail or contact with the IRS were the most common ways teachers received the ***Understanding Taxes*** materials (see Table 13). Which distribution methods were most effective, however, was a different issue from which distribution methods were most common. Opinions on this differed. Chi-square tests showed that respondents associated with the economics education network were significantly more in favor of distribution at workshops than were DPI or ITV respondents, who favored direct mail (chi-square=36.0, d.f.=15, sig.<.05).

Over half of the curriculum coordinators said that direct mail worked best, but over half of the state representatives said that distribution through workshops was most effective (see Table 14). It was clear that more teachers received their materials from direct mail than from workshops. This is not surprising, because many more were distributed this way than through workshops. Also, only about 10 percent of the teachers who said they were familiar with the materials but did not use them said that "lack of training" was the reason they did not use the materials. There was a wide variety of "other" reasons given for not using the materials; the most frequent one was lack of time in an already crowded curriculum.

Table 12:
Familiarity with *Understanding Taxes*

Teachers

Have you seen *Understanding Taxes*?	
Yes	62.2%
No	37.8%

If yes, have you used *Understanding Taxes*?	
Yes	84.6%
No	15.4%

If you have not used *Understanding Taxes*, why not?	
Not coordinated with my class	43.6%
Don't like it	8.4%
Not adequately trained	8.4%
Other	39.6%

Curriculum Coordinators

Are you familiar with *Understanding Taxes*?	
Yes, very familiar	37.4%
Yes, somewhat familiar	25.2%
No, not at all familiar	37.4%

State Representatives

Are you familiar with *Understanding Taxes*?	
Yes, very familiar	44.1%
Yes, somewhat familiar	48.3%
No, not at all familiar	7.6%

Table 13:
Distribution of *Understanding Taxes*

To Teachers

Direct mail	36.4%
IRS	27.8%
Department chair	8.9%
CEE (Center or Council)	12.7%
Another teacher	12.4%
Advertisements	1.6%
DPI	0.2%

To Curriculum Coordinators

They were sent to me in the mail.	29.2%
A librarian/media specialist showed me.	10.8%
From Center or Council for Economic Education	21.5%
State DPI	20.0%
IRS	15.4%
Advertisements	0.0%
Other	3.1%

Table 14:
Effective Distribution of the Materials

Curriculum Coordinators

Which distribution mechanism do you think is most effective for disseminating the materials?	
Direct mail to teachers	80.8%
Distribution at workshops	11.0%
Distribution through media center	4.1%
Other	4.1%

State Representatives

Which distribution mechanism do you think is most effective for disseminating the materials?	
Direct mail to teachers	13.5%
Distribution at workshops	57.3%
Distribution through media center	9.4%
Other	19.8%

Table 15:
Student Exposure to *Understanding Taxes*

How many students did you expose to *Understanding Taxes* last year?	
1–20	8.7%
26–50	23.5%
51–75	17.8%
76–100	19.0%
101–150	19.3%
151–200	7.2%
More than 200	6.6%

Some information was gathered regarding who presented workshops for ***Understanding Taxes***. Most of the curriculum coordinators said that their teachers had not received any workshop assistance in how to use ***Understanding Taxes*** (see Table 16), although workshop assistance did seem to be a moderate priority with the state representatives. More than half of the state representatives said that their agencies had given inservice training to teachers regarding the ***Understanding Taxes*** materials (see Table 17). Slightly more than three-quarters of such workshops were funded by the Joint Council on Economic Education.

Table 16: Teachers Who Received Inservice Training for *Understanding Taxes*

Have any inservice workshops on the *Understanding Taxes* materials been conducted for teachers in your school system?	
Yes	5.4%
No	82.3%
Don't know	12.3%

Table 17: Frequency and Funding of Inservice Training Offered by State Representatives

Has your agency conducted any teacher inservice workshops on the *Understanding Taxes* materials?	
Yes	60.8%
No	39.2%

If yes, did your agency receive any financial support from the Joint Council on Economic Education (JCEE) for the inservice workshops?	
Yes	77.4%
No	22.6%

Overall Reaction to the Instructional Materials

Three questions were asked to help define the respondents' prevalent reactions to the ***Understanding Taxes*** materials.

1. Is the content of ***Understanding Taxes*** appropriate?
2. Is the content of ***Understanding Taxes*** important?
3. Do you think that the ***Understanding Taxes*** materials are instructionally effective?

To the question of appropriateness of the content, curriculum coordinators in social studies and in economics overwhelmingly said "yes." Ninety-seven percent of the curriculum coordinators in both of these areas said that ***Understanding Taxes*** was appropriate for their courses. In the areas of business and vocational education, there were also very positive responses to the content of ***Understanding Taxes***. Home economics was the only academic field surveyed in which opinion about the appropriateness of the content of ***Understanding Taxes*** was not overwhelmingly positive. Responses from home economics teachers were more balanced, with slightly more than half saying that the content was appropriate and slightly less than half saying that the content was not appropriate for their particular classes. Table 18 shows details of responses to these items on the survey.

As to whether the content of ***Understanding Taxes*** provided an important complement to the curriculum, response was also positive. This information was gathered with Likert-scaled items with a range of 1 to 7. "One" signified the most positive response. Average responses were typically in the range of 2 to 3 (see Table 19 for details).

A Likert-scaled item was also used to ascertain whether curriculum coordinators and state representatives found the materials to be instructionally effective. By and large the response was "yes." This time, on a scale of 1 to 3, responses were gathered for each unit of the ***Understanding Taxes*** materials (see Table 20). It is interesting to note that there was not much agreement on the part of the two subsamples as to which units were most effective. Both groups found "Understanding Your Role as a Taxpayer" to be an effective unit, but little other agreement could be found. It is especially interesting that the unit on tax forms was found to be most effective by the curriculum coordinators but found to be least effective by the state representatives.

Table 18: Content Appropriateness

Curriculum Coordinators

Do you think the content of the materials is appropriate for a(n)...

	Yes	Some-what	No
social studies course?	67.7%	29.3%	3.0%
economics course?	77.8%	22.2%	0.0%

Teachers

Do you think the content of the materials is appropriate for...

1=Most is; 2=Some is; 3=Most is not; 4=Don't know

	1	2	3	4
home ec.?	26.9%	35.9%	9.0%	28.2%
business ed?	84.8%	8.9%	1.3%	5.1%
vocational ed?	62.8%	26.9%	3.8%	6.5%

Table 19: Content Importance

1.0=Strongly agree; 2.5=Agree; 4.0=Neutral; 5.5=Disagree; 7.0=Strongly disagree

Curriculum Coordinators

Understanding Taxes **provides an important complement to the standard high school...**

	Mean
home economics curriculum	2.8
vocational education curriculum	2.1
business education curriculum	1.6

State Representatives

Understanding Taxes **provides an important complement to the standard high school...**

	Mean
home economics curriculum	2.3
vocational education curriculum	2.2
business education curriculum	2.0

Table 20: Instructional Usefulness

1=Very useful; 2=Somewhat useful; 3=Not useful

Curriculum Coordinators

	Mean
Understanding Tax Forms	1.2
Understanding Your Role as a Taxpayer	1.3
Understanding State and Local Taxes	1.5
Understanding the Impact of Taxes	1.6
Understanding How Taxes Evolve	1.7
Understanding Fairness Issues	1.8

State Representatives

	Mean
Understanding Your Role as a Taxpayer	1.3
Understanding How Taxes Evolve	1.3
Understanding the Impact of Taxes	1.3
Understanding Fairness Issues	1.4
Understanding State and Local Taxes	1.5
Understanding Tax Forms	1.7

How Teachers Use *Understanding Taxes*

Questions about how ***Understanding Taxes*** is used in the classroom are as interesting as more obvious questions about the materials' content. Does use vary with grade level? With subject matter? Which units do teachers use, and do they use them as designed? How does a teacher select materials for use in the classroom?

Answers to these questions will give information to materials designers about how to improve their work and have a greater impact in the classroom.

It is not surprising that the use of ***Understanding Taxes*** is concentrated in economics classes and in the 12th grade (see Table 21). In many states, high school seniors are required to take a course in economics and, as was shown earlier in this report, the content of ***Understanding Taxes*** is most suited for economics courses. There is limited use of ***Understanding Taxes*** in grades 7 and 8 and a bit more use in grades 9 and 10. Use increases considerably in grades 11 and 12.

Only two units of ***Understanding Taxes*** were used by more than half of the teachers in the survey: "Understanding Tax Forms" (60.3%) and "Understanding Your Role as a Taxpayer" (55.4%). Use of the other four units was limited to a third or less of the sample.

Teachers said that quality of the materials without regard for how they complemented classroom activities was the primary concern that drove their decision of which units to select. How well the materials enhance information presented in the text or fill voids in the text were also mentioned as reasons for selecting complementary instructional materials for use in the classroom.

Very few of the teachers in this survey (16.4%) who select units of ***Understanding Taxes*** teach them as designed. Fewer still (12.6%) use all six units sequentially and as designed. The most common method by which teachers use ***Understanding Taxes*** is by identifying select materials and integrating them individually into the scope and sequence of the classroom instruction. Part of this, it must be assumed, is the teaching of tax forms. This assumption is based on the reported use of the unit on tax forms and on the response of teachers to a question in which they said that the most common use they made of ***Understanding Taxes*** was the tax forms (see Table 24).

Chi-square tests produced some interesting differences regarding the use of units of ***Understanding Taxes*** by subject area. "Understanding Fairness Issues" was used by all of the business teachers and by all but one of the government teachers in the survey. This particular unit was also used by about half of the economics teachers but by very few of the home economics or U. S. history teachers. Analyzing these differences produced results significant at the .05 level (chi square=96.4, d. f.=14). Also chi-square tests showed that teachers of economics were significantly more likely to use units and materials that did not have to do with tax forms than were their counterparts in business, U. S. history, or government (chi-square=19.4, d. f.=14).

Tables 21–24 show more detailed responses to questions surrounding the issue of how teachers use ***Understanding Taxes*** in the classroom.

Table 21: Courses and Grade Levels at which *Understanding Taxes* Is Used

For what courses have you used *Understanding Taxes*?	
Economics	66.0%
Government	27.4%
Home economics	10.0%
Business	9.1%
U.S. history	5.4%
Distributive education	3.4%
Other	12.3%

With what grades have you used *Understanding Taxes*?	
7th	0.6%
8th	0.9%
9th	10.3%
10th	18.0%
11th	42.6%
12th	86.0%

Table 22:
Classroom use of *Understanding Taxes* by Unit

Which units of *Understanding Taxes* did you use?	
Tax Forms	60.3%
Role as a Taxpayer	55.4%
State and Local Taxes	33.7%
Impact of Taxes	32.3%
How Taxes Evolve	31.4%
Fairness Issues	22.3%
All units	27.4%

Table 23: How Teachers Select Materials to use in Their Classrooms

What caused you to select some materials over others?	
How well they enhance the text	35.6%
How well they fill voids in the text	22.2%
Quality without regard to the text	42.2%

Table 24: How *Understanding Taxes* is used in the Classroom

How do you use *Understanding Taxes*?	
Integrated select materials into my class	41.7%
Taught use of the forms	29.3%
Used select units as designed	16.4%
Used all units sequentially as designed	12.6%

Print, Video, and Computer Materials

Respondents were asked about their reactions to the various components of the ***Understanding Taxes*** project. After responding to questions about their general reactions to the quality of the materials, respondents were asked to focus their thoughts on the print materials, video programs, and computer software and to give some specific reactions to each of these components.

First, curriculum coordinators and state representatives were asked if they thought each of these components was instructionally effective and presented appropriately for high school students. Generally their reactions were quite positive. Again respondents were asked to respond to a 7-point Likert scale with "1" being the most positive response.

All materials fared well in this analysis. Curriculum coordinators rated all materials between 2.0 and 2.5. The range of opinion was greater among the state representatives, however, with the video programs being perceived as more effective than the print materials and the print materials being perceived as more effective than the computer software. Average responses to all of these items are shown in Table 25.

In terms of the appropriateness of the materials for their age groups, the print, the video, and the computer software again fared well. Again, however, in the opinion of the state representatives, the computer software was somewhat less age-appropriate than the print and video materials. Table 26 should be consulted for mean responses to these items.

Table 25: Instructional Effectiveness of Components of *Understanding Taxes*

Curriculum Coordinators

The _____ is/are instructionally effective.

	Mean
print materials	2.2
video materials	2.1
computer software	2.4

Table 25: (contined)

State Representatives

The _____ is/are instructionally effective.

	Mean
print materials	2.4
video materials	1.7
computer software	3.5

Table 26: Appropriateness of Components of *Understanding Taxes* for high school students

Curriculum Coordinators

The presentation of the _____ is appropriate for high school students.

	Mean
print materials	2.0
video materials	2.0
computer software	2.3

State Representatives

The presentation of the _____ is appropriate for high school students.

	Mean
print materials	2.5
video materials	2.0
computer software	3.4

Teachers were also asked to respond to concerns about each of the components of the ***Understanding Taxes*** materials. Their responses were gathered in more detail than were the responses of the curriculum coordinators and the state representatives.

Print Materials

Teachers responded positively to the print materials. Half of the teachers said the print materials were "above average," and most of the rest said the materials were "excellent." About half of the teachers said they "usually" used the print materials although about a third said the print materials were used only "occasionally," with the handouts and tax forms being used more often than the transparencies. More detailed results are in Tables 27 and 28.

Teachers also noted that the print materials are organized conveniently and that most of the print materials have been developed at the appropriate age level (see Tables 20 and 30).

Table 27: Overall Rating of Print Materials

Excellent	34.9%
Above average	50.2%
Average	12.8%
Poor	2.1%

Table 28: Frequency of Use of Print Materials

Always	15.3%
Usually	46.1%
Occasionally	36.2%
Never	2.4%

Which of the following do you use regularly?	
Handouts	41.7%
Sample Tax Forms	29.3%
Transparencies	12.6%

Table 29: Organization of Print Materials

Is the organization of the print materials convenient?	
Yes	93.9%
No	6.1%

Table 30: Appropriateness of Print Materials

Are the print materials written at an appropriate level?	
Yes, most is	76.9%
Some is	16.9%
Too easy	5.1%
Too difficut	1.1%

Video Materials

Teacher reaction to the video programs was also positive. Almost three-quarters of the teachers said the video programs were "excellent" or "above average" and over 80 percent of the teachers thought that their students enjoyed the video programs.

Only 20 percent of the teachers said that they "never" used the video programs. "Income Tax and You" is used most often with slightly more than half of the teachers using that program. Only about a tenth of the teachers use "Making Federal Tax Laws," making it the least used video.

Although two-thirds of the teachers said that the video programs were at the appropriate level for their students, the fact that 25.3 percent of the teachers say that the video programs are "too basic" may be significant. Compared with only 5.1 percent who say that the print materials are "too easy" or the 14.8 percent who say that the computer software is "too basic," 25.3 percent seems high.

Tables 31–35 show the responses of teachers to questions about the video programs in greater detail.

Table 31: Overall Rating of Video Programs

Excellent	20.4%
Above average	52.6%
Average	22.6%
Poor	4.4%

Table 32: Student Enjoyment of Video Programs

Did your students enjoy the videos?	
Definitely	23.9%
Probably	60.8%
Probably not	13.0%
Definitely not	2.3%

Table 33: Frequency of Use of Video Programs

Always	26.8%
Usually	56.1%
Never	17.1%

(Table 33 is continued on page 13)

Table 33: (continued)

Which videos have you used?	
Income Tax and You	35.1%
Evolution of the Tax System	23.4%
Taxes Raise Revenues	22.0%
Taxes...What Is Fair?	21.4%
Taxes Influence Behavior	20.8%
Taxes...Can They Be Shifted?	18.6%
Taxes Affect Different Income Groups	17.7%
Taxes Involve Conflicting Goals	16.9%
Making Tax Laws	11.1%
All	24.9%
None	18.9%

Table 34: Organization of Video Programs

Is the organization of the video materials convenient?	
Yes	86.4%
No	13.6%

Table 35: Appropriateness of Video Programs

Are the video programs appropriate for high school students?	
Too advanced	7.0%
Appropriate	67.7%
Too basic	25.3%

Computer Software

The computer software which comes as a part of ***Understanding Taxes*** was released after the video and print materials had already been packaged. It was distributed to teachers separately and therefore has not yet received the same widespread use as the other ***Understanding Taxes*** materials. Only 22 percent of the teachers in this survey said that they had used the software with their students. Of these, most (75 percent) used the Apple format. More than half of these gave it an overall rating of "excellent" or "above average." Most, 74.8 percent, said that it was appropriate for high school students and more than three-quarters said that it was "probably" or "definitely" instructionally effective. More specific review of the computer software should be done after it has received more pervasive use.

Tables 36–39 will give more detailed information about the use of the computer software.

Table 36: Use of the *Understanding Taxes* Computer Software

Have you used the computer diskette?	
Yes	22.0%
No	78.0%

Apple or IBM?	
Apple	77.8%
IBM	22.2%

Table 37: Overall Rating of Computer Software

Excellent	23.5%
Above average	45.5%
Average	26.5%
Poor	4.5%

Table 38: Appropriateness of Computer Software

Is the computer software appropriate for high school students?	
Too advanced	10.4%
Appropriate	74.8%
Too basic	14.8%

Table 39: Instructional Effectiveness of Computer Software

Is the computer software instructionally effective?	
Definitely	25.0%
Probably	59.1%
Probably not	12.1%
Definitely not	3.8%

Packaging

Prior to this edition of ***Understanding Taxes***, a "Sunday magazine" format had been used as the packaging for the materials. In this format, each student received an individual copy of ***Understanding Taxes***. This edition, however, suspended that format in favor of a glossy notebook with folders having all of the materials neatly collated inside each of them for teacher use only. The materials were not copyrighted and teachers were permitted to make copies and distribute them freely to their classes.

Because of this drastic change, the packaging of the materials was an issue which was itself evaluated. It should be noted that some teachers (fewer than two percent) did comment on their questionnaires that they wished the IRS would return to the "Sunday magazine" format and make copies available again for each of their students.

Most (86.7 percent) of the teachers said that they found the ***Understanding Taxes*** materials to be conveniently packaged. They said the materials were very well organized, well indexed, and that they were able to find what they wanted quickly.

They also said that the unit titles were clear and descriptive, making it easy to find the materials which would correlate most closely with activities in the classroom.

More details of these responses are found in Tables 40 and 41.

Table 40: Convenience of Packaging

Is the *Understanding Taxes* kit conveniently packaged?	
Yes	86.7%
No	13.3%

Table 41: Accessibility of Materials

1.0=Strongly agree; 2.5=Agree; 4.0=Neutral; 5.5=Disagree; 7.0=Strongly disagree

	Mean
I can go to my ***Understanding Taxes*** materials and find what I want quickly and easily.	2.4
Understanding Taxes is well indexed, making it an easy set of materials to use.	2.3
The unit and the lesson titles in ***Understanding Taxes*** are sufficiently clear and meaningful to help me coordinate ***Understanding Taxes*** with my regular classroom curriculum.	2.3
The ***Understanding Taxes*** materials are well organized.	1.9

Conclusions

A considerable amount of data from teachers, curriculum coordinators, and state representatives has been reported in this document. What have we learned about ***Understanding Taxes***? It is perhaps most useful to summarize the data in terms of distribution, utilization patterns, and reaction to the materials.

In terms of existing distribution patterns, the most frequent method through which teachers received the materials was direct mail. Curriculum coordinators believed that direct mail was the most effective means of distribution. Yet, state representatives, many of whom were from Centers and Councils which had conducted inservice workshops, believed that distribution at workshops was the most effective means of distribution. Clearly, more teachers can be reached through direct mail. Yet, distribution at workshops probably helps insure the most effective use of the materials.

However, teachers also reported receiving the materials directly from the IRS, from other teachers, from the media center, or even from the state department of public instruction.

The distribution issue is essential, because this survey indicated that if teachers see the materials, they are very likely to use them. More than 80 percent of the teachers who had seen the materials had used them. Those who had seen but not used them indicated that it was chiefly because the materials did not fit their classes. Fewer than 10 percent of the teachers who had not used the materials indicated that lack of training was the reason.

And what kind of teachers used the materials? While a variety of subject areas and grade levels were reported, the most frequent use was reported by teachers of economics and government classes at the 12th-grade level.

What causes teachers to use the materials? Nearly half indicated that quality caused them to select some materials over others. The remainder used materials based on how well they enhanced or filled voids in their texts.

Another important finding was that teachers use the materials selectively. Few reported using all materials sequentially, as designed. They are much more likely to pick and choose based on the needs of their students and on the quality of the materials. Only two units, "Understanding Tax Forms" and "Understanding Your Role as a Taxpayer," were taught by more than half of the teachers. Interestingly, the state representatives indicated that the unit "Understanding Tax Forms" was the least useful unit. There is an apparent discrepancy between what is taught by teachers and what is perceived as important to teach by those at the state and university levels.

When teachers use materials from a unit, what do they use? Again, teachers were selective in their use of materials. Three quarters of the teachers indicated that they regularly use the handouts and sample tax forms. Only about a quarter indicated that they always use the video program when teaching a unit, while another half indicated that they sometimes use the video program.

A key finding was that the computer software was the least used component. Over a third indicated that they did not have the software. Of those who did have the software, fewer than a quarter had used it. Of those, nearly three quarters used the Apple version.

Was the packaging convenient? The vast majority of teachers indicated that the package—including video, print, and computer software in a vinyl kit—was convenient to use. Most indicated that they could find what they wanted quickly and easily, that the index made the materials easy to use, and that the lesson titles were sufficiently clear to help them coordinate the ***Understanding Taxes*** materials with their curriculum. The majority of curriculum coordinators and state representatives agreed that the materials were well organized.

Finally, how was the quality of the materials rated? Teachers rated the print highest, followed closely by the video and the computer software. Both the curriculum coordinators and the state representatives rated the video highest, followed by the print. State representatives and curriculum coordinators rated the computer software as the least effective component. In general, however, the materials were rated as effective and appropriate for the target audience by all three groups.

Appendix A:
Understanding Taxes Teacher Survey

Total=691
All numbers in percentages

APPENDIX A

Understanding Taxes
Teacher Survey

Please return to AIT in the attached envelope on or before **Friday, October 6, 1989.**

Name: _____

School: _____

School Address: _____
street city state

DEMOGRAPHICS

1. In what kind of community is your school located?

   * 29 Rural 22 Town 29 Suburban 15 Urban 4 Inner City

2. How many years have you taught?

   6 1-5 11 6-10 17 11-15 24 16-20 42 more than 20

3. What is the enrollment of your school?

   9 1-200 26 201-500 29 501-1000 33 1001-2500 30 more than 2500

4. What classes do you teach?

   8 Economics 5 U.S. History 1 Home Economics/Consumer Ed.
   2 Business Ed. 0 Vocational Ed. 4 Civics/Government
   6 Other (please specify)
   2 Supervisor/Department Chair (please specify):
   73 More than 1

5. Have you seen the **Understanding Taxes** materials?

   62 yes 38 no

   If not, you are finished with the questionnaire. Please return it in the enclosed envelope. Thank you!

September 1989

-over-

* Due to rounding, all numbers may not total 100

6. How did you learn about the **Understanding Taxes** materials?

38 They were sent directly to me in the mail.
8 My department chair shared them with me.
11 Another teacher showed them to me.
11 I learned about them through a Center or Council for Economic Education.
0 I learned about them through the State Department of Public Instruction.
25 I got them from the Internal Revenue Service (IRS).
2 I learned about them through advertisements.
11 Other (please specify):

7. Have you used any materials from **Understanding Taxes?**

85 yes 15 no

If yes, go to question 8.

8. If you have seen the materials, but not used them, why?

43 The materials are not coordinated with the curriculum in my class.
8 I do not like the materials.
8 I do not feel adequately trained to use the materials.
39 Other (please elaborate):

If you have not used the materials, you are finished with the questionnaire. Please return it in the enclosed envelope. Thank you.

9. With what grades have you used **Understanding Taxes?** (Check all that apply):

1 7 1 8 10 9 18 10 42 11 84 12
0 other (please specify):

10. With how many students did you use the Understanding Taxes materials in the 1988-89 school year?

11 1-20 23 21-50 17 51-75 18 76-100 18 101-150 7 151-200
7 more than 200

11. With what classes have you used **Understanding Taxes?** (Check all that apply):

66 Economics 6 U.S. History 10 Home Economics/Consumer Ed.
9 Business Ed. 3 Vocational Ed. 27 Civics/Government
13 Other (please specify)

12. What units from **Understanding Taxes** have you used? (Check all that apply):

56 1– Understanding Your Role as a Taxpayer
60 2– Understanding Tax Forms
34 3– Understanding State and Local Taxes
31 4– Understanding How Taxes Evolve
32 5– Understanding the Impact of Taxes
22 6– Understanding Fairness Issues
28 all units

13. Which of the following most accurately characterizes how you use **Understanding Taxes?**

42 I select appropriate units and teach them as designed.
29 I select specific materials from units and integrate them into my class.
16 I use the tax forms to teach students how to fill them out.
13 I use all units sequentially.

14. Which of the following is more likely to cause you to choose to use materials from **Understanding Taxes?**

35 Usefulness of the materials in enhancing the regular text.
20 Usefulness of the materials in filling a void in the regular text.
45 Overall quality of the materials regardless of their relationship to the regular text.

The following questions ask about your reactions to specific components of the **Understanding Taxes** materials. Please answer them honestly.

PRINTED MATERIAL

15. Is the print organized in a way that enables you to conveniently access the materials when you need them?

91 yes 9 no

16. Which, if any, of the printed materials do you use regularly? (Check all that apply)

78 student handouts 67 transparencies 83 sample forms

17. Is the printed material– including student handouts, transparencies, and sample forms– written at the appropriate difficulty level for your students?

77 yes, most is
17 yes, some is
5 no, most is too easy
1 no, most is too difficult

18. A variety of material is included in each unit to help you understand the purpose and objectives for the unit and to support your teaching of it. How often do you use this supportive material?

18 always 45 usually 35 occasionally 2 never

19. Overall, how would you rate the print from the **Understanding Taxes** materials?

41 excellent 48 better than average 12 average 2 poor

VIDEO

20 Are the video programs organized so that you can conveniently access a program when you want to use it?

88 yes 12 no

21. Which of the following video programs have you used? (Check all that apply.)

40 Income Tax and You.
26 Evolution of Our Federal Tax System.
13 Making Federal Tax Laws.
24 Taxes Raise Revenue.
21 Taxes...Can They Be Shifted?
23 Taxes Influence Behavior.
20 Taxes Involve Conflicting Goals.
20 Taxes Affect Different Income Groups.
26 Taxes...What Is Fair?
28 **I've used all of the video programs.**
21 **I've used none of the video programs.**

22. When you are teaching a unit, how often do you use the video program for that unit?

27 always 56 sometimes 18 never

23. Do you feel the video programs are at an appropriate level for your students?

8 no, they are too advanced
67 yes, they are appropriate
26 no, they are too basic

24 Do your students enjoy the video programs?

25 definitely 61 probably 13 probably not 2 definitely not

25. Overall, how would you rate the video programs?

21 excellent 52 above average 23 average 4 poor

COMPUTER SOFTWARE

26. Do you have the computer software that was designed to accompany the **Understanding Taxes** materials?

65 yes 35 no

27. Have you used with your students the computer software that accompanies the **Understanding Taxes** materials?

22 yes 78 no

28. Which version of the computer software do you use?

73 Apple 27 IBM-compatible

29. Do you think the computer software is written at the appropriate level for your students?

13 no, it is too advanced
72 yes, it is appropriate
15 no, it is too basic

30. Do you think the computer software is educationally effective?

24 definitely 60 probably 12 probably not 13 definitely not

31. Overall, how would you rate the computer software?

23 excellent 44 above average 28 average 5 poor

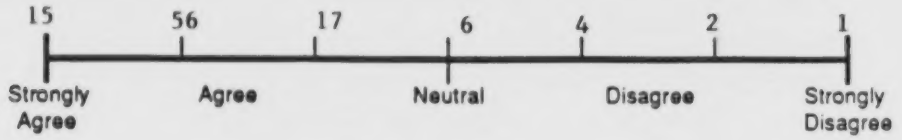
PACKAGING

32. Is the package—including the video, print, and computer software in one kit—convenient for you to use?

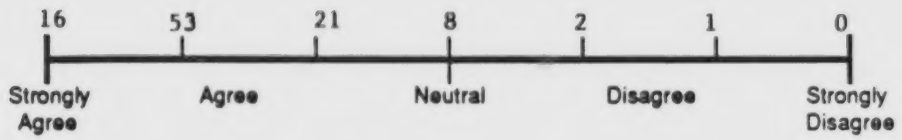
81 yes 19 no

Please indicate your level of agreement with each of the following statements by placing an "X" at the appropriate point on the respective line.

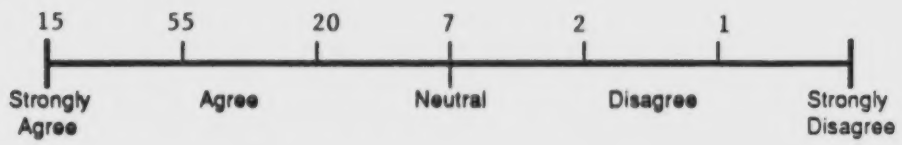
33. I can go to my **Understanding Taxes** materials and find exactly what I want quickly and easily.



34. **Understanding Taxes** is well indexed, making it an easy set of materials to use.



35. The unit and the lesson titles in **Understanding Taxes** are sufficiently clear and meaningful to help me coordinate **Understanding Taxes** with my regular classroom curriculum.



Thank you!

Appendix B:

Understanding Taxes
State Representative Survey

APPENDIX B

All numbers in percentages

N=118

Understanding Taxes
State Representative Survey

Please return to AIT in the enclosed envelope on or before **Friday, September 29, 1989**

Name: _____

Agency: _____

1. Your position? * 25 State Council on Economic Education Staff
   11 Center for Economic Education Staff
   22 State Department of Public Instruction Social Studies Coordinator
   29 ITV Agency Staff
   12 Other (please specify)

2. Are you familiar with the **Understanding Taxes** materials?

   44 Yes, very familiar
   48 Yes, somewhat familiar
   8 No, not at all familiar

If your response is "no", you need not complete the rest of the survey. Please return the form to AIT in the enclosed envelope by **Friday, September 29, 1989**. Thank you.

3. Have you personally conducted any teacher in-service workshops on the **Understanding Taxes** materials?

   35 yes 65 no

4. Has your agency conducted any teacher in-service workshops on the **Understanding Taxes** materials?

   61 yes 39 no

   If yes, did your agency receive any financial support from the Joint Council on Economic Education (JCEE) for the inservice workshop?

   77 yes 23 no

5. What do you **like most** about the **Understanding Taxes** materials?

* Due to rounding, all numbers may not total 100

6. What do you **like least** about the **Understanding Taxes** materials?

7. Do you think the content of the materials is appropriate for a social studies course?

   68 most is 30 some is 2 most is not

8. Do you think the content of the materials is appropriate for an economics course?

   78 most is 22 some is ___ most is not

9. Use the following scale to rate the instructional usefulness of each of the **"Understanding Taxes"** units . Place the number that corresponds to your rating to the left of the unit title.

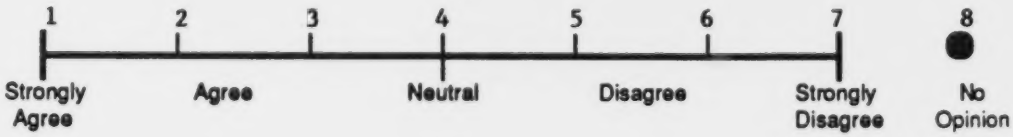
   1=Very useful 2=Somewhat useful
   3=Not useful 4=I am not familiar with that unit

Mean=1.3 ___ 1– Understanding Your Role as a Taxpayer
Mean=1.7 ___ 2– Understanding Tax Forms
Mean=1.5 ___ 3– Understanding State and Local Taxes
Mean=1.3 ___ 4– Understanding How Taxes Evolve
Mean=1.3 ___ 5– Understanding the Impact of Taxes
Mean=1.4 ___ 6– Understanding Fairness Issues

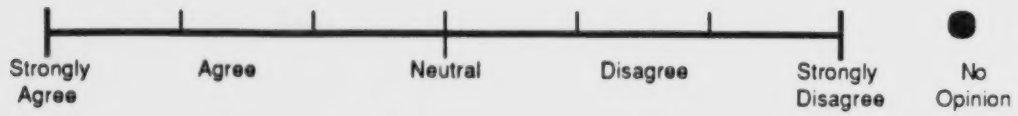
For items 10-14, please place an "X" at the appropriate point on the line for each of the following items. Circle the "●", if you are not sufficiently familiar with the materials to respond to the item.

10. **The Understanding Taxes materials are well organized.**

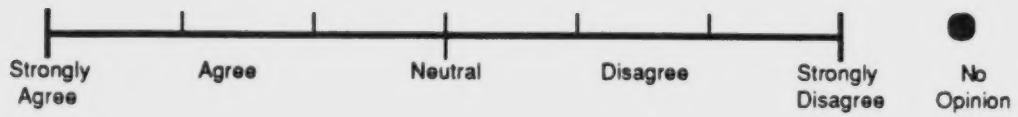
Mean=1.9



11. **Understanding Taxes provides an important complement to the standard high school social studies curriculum**



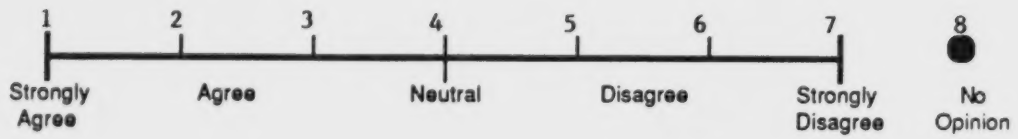
12. **Understanding Taxes provides an important complement to the standard high school economics curriculum.**



13. **The presentation of the content is appropriate for high school students.**

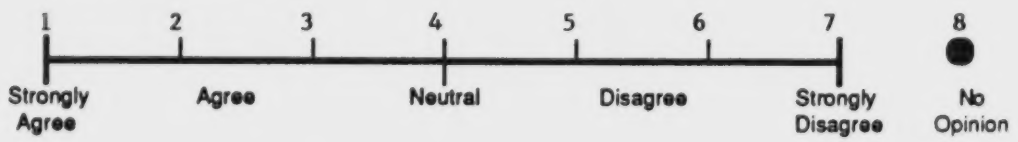
PRINT MATERIALS

Mean=2.5



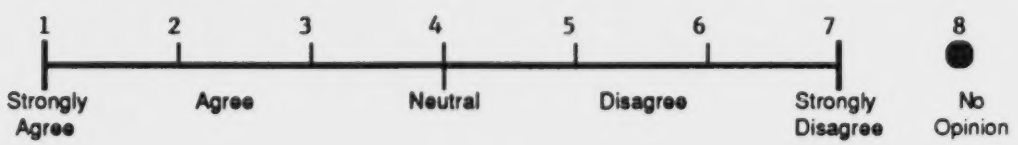
VIDEO MATERIALS

Mean=2.0



COMPUTER SOFTWARE

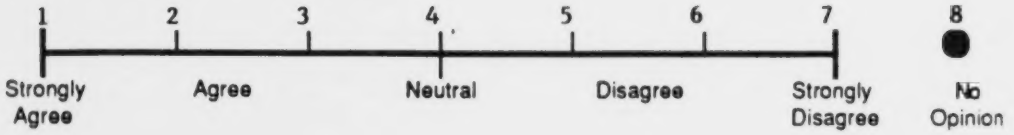
Mean=3.4



14. **The material is instructionally effective.**

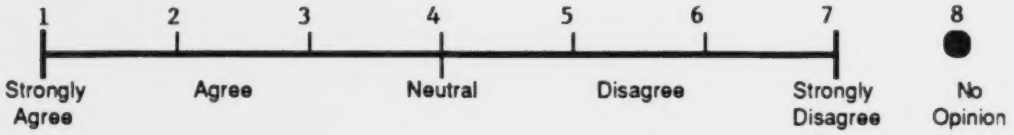
PRINT MATERIALS

Mean=2.4



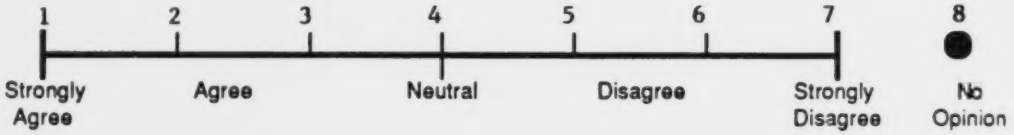
VIDEO MATERIALS

Mean=1.7



COMPUTER SOFTWARE

Mean=3.5



15. Which distribution mechanism do you think is most effective for disseminating the materials?

14 direct mail to teachers

57 distribution at workshops

29 other (please specify):

Why?

16. What other comments, concerns, or suggestions do you have for the **Understanding Taxes** materials?

Appendix C:

Understanding Taxes
Curriculum Coordinators Survey

Understanding Taxes
Curriculum Coordinator Survey

Please return to AIT in the enclosed envelope on or before **Friday, October 6, 1989**

Name: _____

School System: _____

Address: _____
city state zip

1. Your position? * 26 District coordinator of Home Economics
   22 District coordinator of Business Education
   28 District coordinator of Vocational Education
   24 Other (please specify)

2. In what kind of community is your school system located?

   24 Rural 21 Town 30 Suburban 11 Urban 14 Inner City

3. What is the student enrollment of your school system?

   7 1-1000 12 1001-5000 35 5001-10000
   39 10001-25000 8 more than 25000

4. Are you familiar with the **Understanding Taxes** materials?

   37 Yes, very familiar
   25 Yes, somewhat familiar
   37 No, not at all familiar

If your response is "no", you need not complete the rest of the survey. Please return the form to AIT in the enclosed envelope by **Friday, October 6, 1989**. Thank you.

5. How did you find out about the **Understanding Taxes** materials?

   29 They were sent directly to me in the mail.
   11 A librarian/media specialist shared them with me.
   22 I learned about them through a Center or Council for Economic Education.
   20 I learned about them through the State Department of Education.
   15 I got them from the Internal Revenue Service (IRS).
   __ I learned about them through advertisements.
   3 other (please specify):

* Due to rounding, all numbers may not total 100

6. Are there any teachers in your school system who are using the **Understanding Taxes** materials?

85 yes 6 no 9 don't know

7. Have any teacher in-service workshops on the **Understanding Taxes** materials been conducted for teachers in your school system?

5 yes 83 no 12 don't know

8. What do you **like most** about the **Understanding Taxes** materials?

9. What do you **like least** about the **Understanding Taxes** materials?

10. Do you think the content of the materials is appropriate for home economics courses?

27 most is 36 some is 9 most is not 28 don't know

11. Do you think the content of the materials is appropriate for business education courses?

85 most is 9 some is 1 most is not 5 don't know

12. Do you think the content of the materials is appropriate for vocational education courses?

63 most is 27 some is 4 most is not 6 don't know

13. Use the following scale to rate the instructional usefulness of each of the **"Understanding Taxes"** units . Place the number that corresponds to your rating to the left of the unit title.

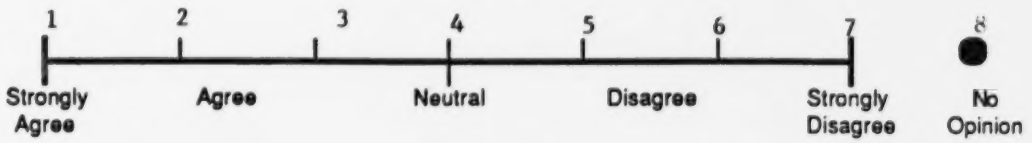
1=Very useful 2=Somewhat useful
3=Not useful 4=I am not familiar with that unit

Mean 1.3 ___ 1– Understanding Your Role as a Taxpayer
Mean 1.2 ___ 2– Understanding Tax Forms
Mean 1.5 ___ 3– Understanding State and Local Taxes
Mean 1.7 ___ 4– Understanding How Taxes Evolve
Mean 1.6 ___ 5– Understanding the Impact of Taxes
Mean 1.8 ___ 6– Understanding Fairness Issues

For items 14-19, please place an "X" at the appropriate point on the line for each of the following items. Circle the "●", if you are not sufficiently familiar with the materials to respond to the item.

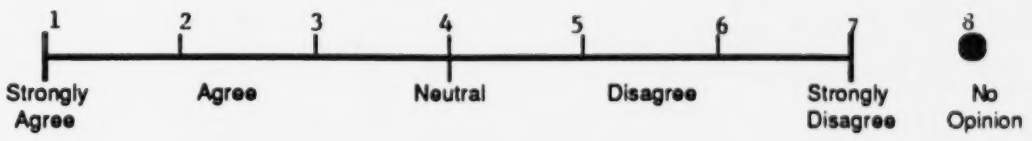
14. **The Understanding Taxes materials are well organized.**

Mean=1.9



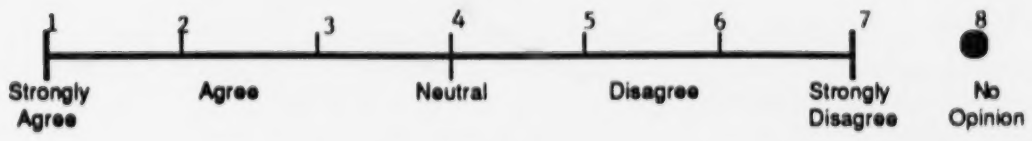
15. **Understanding Taxes provides an important complement to the standard high school home economics curriculum.**

Mean=2.8



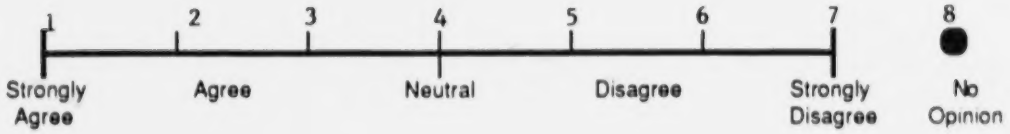
16. **Understanding Taxes provides an important complement to the standard high school vocational education curriculum.**

Mean=2.1



17. **Understanding Taxes provides an important complement to the standard high school business education curriculum?**

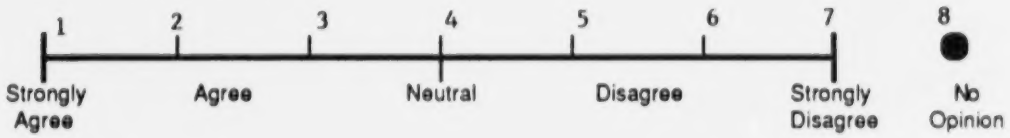
Mean=1.6



18. **The presentation of the content is appropriate for high school students.**

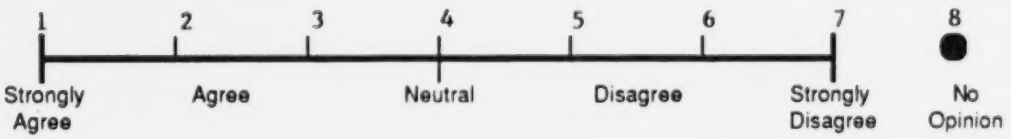
PRINT MATERIALS

Mean=2.0



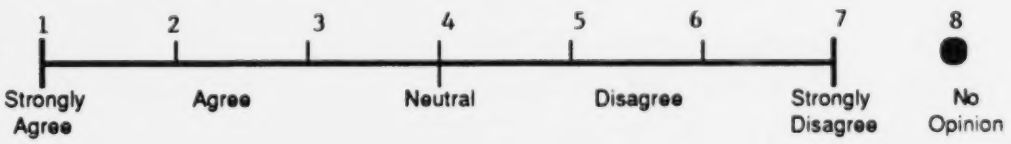
VIDEO MATERIALS

Mean=2.0



COMPUTER SOFTWARE

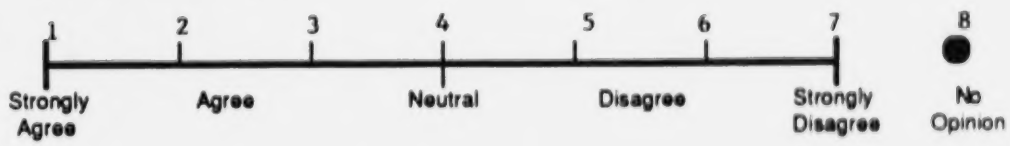
Mean=2.3



19. **The material is instructionally effective.**

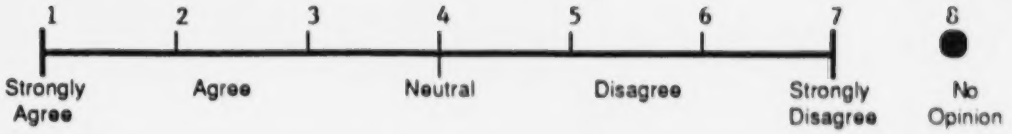
PRINT MATERIALS

Mean=2.2



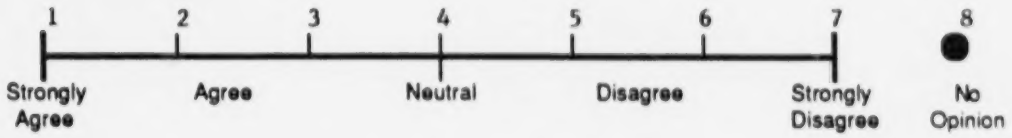
VIDEO MATERIALS

Mean=2.1



COMPUTER SOFTWARE

Mean=2.4



20. Which distribution mechanism do you think is most effective for disseminating the materials?

81 direct mail to teachers	11 distribution at workshops
4 distribute through media center	4 other (please specify):

Why?

21. What other comments, concerns, or suggestions do you have for the **Understanding Taxes** materials?

Together...programming for today's learner

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